

ABSTRAK

Tujuan dari penelitian ini untuk menganalisis pengaruh *Current Ratio* (CR), *Total Assets Turn Over* (TATO), dan *Debt to Equity Ratio* (DER) terhadap Kinerja Keuangan. Metode yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Dalam penelitian ini obyek yang digunakan merupakan perusahaan *Food and Beverages* yang terdaftar di Bursa efek Indonesia (BEI) selama periode 2013-2017.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *perposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *perposive sampling* tersebut diperoleh sebanyak 11 sampel dari 18 perusahaan *Food and Beverage* selama tahun 2013-2017. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 25.

Berdasarkan pengujian dengan menggunakan Uji Kelayakan Model (Uji F) dapat disimpulkan bahwa penelitian dinyatakan layak. Hasil analisis hipotesis (Uji t) menunjukkan bahwa variabel *Current Ratio* (CR), *Total Assets Turn Over* (TATO), dan *Debt to Equity Ratio* (DER) berpengaruh positif dan signifikan terhadap Kinerja Keuangan pada perusahaan *Food and Beverages* di Bursa Efek Indonesia (BEI).

Kata Kunci: *Current Ratio*, *Total Assets Turn Over*, *Debt to Equity Ratio*, dan Kinerja Keuangan (ROA)

ABSTRACT

This research aimed to analyze the effect of *Current Ratio* (CR), *Total Assets Turn Over* (TATO), and *Debt to Equity Ratio* (DER) on the *financial Performance*. While, the data analysis technique used multiple linier regression. Moreeever, the population was food and beverages companies which were listed on Indonesia Stock Exchange 2013-2017.

The research was quantitative. Furthermore, the data collection technique used purposice sampling, in which the sample was based on criteria given. In line with, there were 11 sample from 18 food and beverages companies during 2013-2017. In addition, the data analysis technique used multiple linear regression with SPSS 25.

Based on proper test model (F-test), it concluded the research was worth taking. Furthermore, from hypothesis test (t-test), it concluded *Current Ratio* (CR), *Total Assets Turn Over* (TATO), and *Debt to Equity Ratio* (DER) had positive and significant effect on the *financial performance* of *food and beverages* companies which were listed on Indonesia Stock Exchange (IDX).

Keywords: *Current Ratio, Total Assets Turn Over, Debt to Equity Ratio, Financial Performance (ROA).*